

Table 1. Discretionary Appropriations Under Division A, the Emergency Supplemental Appropriations for Disaster Relief Act, 2020

February 3, 2020

Table 1 displays CBO’s estimate for division A of H.R. 5687, which would provide appropriations for assistance to U.S. territories affected by recent natural disasters. That funding would support activities related to transportation infrastructure, education, community development, and nutrition. The bill would designate those amounts as emergency requirements in accordance with section 251 of the Balanced Budget and Emergency Deficit Control Act of 1985. The limits on discretionary budget authority established by the Budget Control Act of 2011 (Public Law 112-25), as amended, would be adjusted to accommodate that funding.

By Fiscal Year, Millions of Dollars

Appropriations Subcommittee	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020-2024	2020-2025	2020-2029	2020-2030
Agriculture															
Budget Authority	40	0	0	0	0	0	0	0	0	0	0	40	40	40	40
Estimated Outlays	40	0	0	0	0	0	0	0	0	0	0	40	40	40	40
Energy and Water															
Budget Authority	22	0	0	0	0	0	0	0	0	0	0	22	22	22	22
Estimated Outlays	5	10	7	0	0	0	0	0	0	0	0	22	22	22	22
Homeland Security															
Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	0	0	1	1	0	0	0	0	0	0	0	2	2	2	2
Labor, Health and Human Services, Education															
Budget Authority	100	0	0	0	0	0	0	0	0	0	0	100	100	100	100
Estimated Outlays	15	20	25	25	10	5	0	0	0	0	0	95	100	100	100
Transportation, Housing and Urban Development															
Budget Authority	4,510	0	0	0	0	0	0	0	0	0	0	4,510	4,510	4,510	4,510
Estimated Outlays	183	843	852	1,855	752	25	0	0	0	0	0	4,485	4,510	4,510	4,510
Total															
Budget Authority	4,672	0	0	0	0	0	0	0	0	0	0	4,672	4,672	4,672	4,672
Estimated Outlays	243	873	885	1,880	762	30	0	0	0	0	0	4,644	4,674	4,674	4,674

Source: Congressional Budget Office.

Estimates are relative to CBO’s January 2020 baseline; assumes enactment in July, 2020.

Estimate prepared by: Esther Steinbock



Table 2. Changes in The Deficit Under Division B, the Puerto Rico Disaster Tax Relief Act of 2020

February 3, 2020

Table 2 displays JCT's estimate of changes in the deficit under division B of H.R. 5687, which would provide tax relief to Puerto Rico. The bill would affect a number of tax provisions for Puerto Rico and its residents, including the child tax credit, earned income tax credit, low-income housing credit, the new markets tax credit, the employee retention credit, and the cover over of distilled spirits taxes. Consistent with the language in division C of H.R. 5687, and at the direction of the House Committee on the Budget, division B is considered to be authorizing legislation rather than appropriation legislation.^a

By Fiscal Year, Millions of Dollars

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020- 2024	2020- 2025	2020- 2029	2020- 2030
INCREASES IN DIRECT SPENDING															
Sec. 103 Child Tax Credit for Puerto Rico and Other Possessions of the United States															
Estimated Budget Authority	626	822	715	728	741	745	741	376	380	384	389	3,632	4,377	6,258	6,647
Estimated Outlays	626	822	715	728	741	745	741	376	380	384	389	3,632	4,377	6,258	6,647
Sec. 104 Application of Earned Income Tax Credit in Possessions of the United States															
Estimated Budget Authority	0	0	702	720	736	753	770	785	801	818	836	2,158	2,911	6,085	6,921
Estimated Outlays	0	0	702	720	736	753	770	785	801	818	836	2,158	2,911	6,085	6,921
Sec. 107 Cover Over of Distilled Spirits Taxes															
Estimated Budget Authority	9	13	151	197	197	197	197	197	197	197	197	567	764	1,552	1,749
Estimated Outlays	9	13	151	197	197	197	197	197	197	197	197	567	764	1,552	1,749
Sec. 108 Employee Retention Credit With Respect to Individuals Employed in the Qualified Puerto Rico Disaster Zone															
Estimated Budget Authority	68	0	0	0	0	0	0	0	0	0	0	68	68	68	68
Estimated Outlays	68	0	0	0	0	0	0	0	0	0	0	68	68	68	68
Total Changes in Direct Spending															
Estimated Budget Authority	703	835	1,568	1,645	1,674	1,695	1,708	1,358	1,378	1,399	1,422	6,425	8,120	13,963	15,385
Estimated Outlays	703	835	1,568	1,645	1,674	1,695	1,708	1,358	1,378	1,399	1,422	6,425	8,120	13,963	15,385
DECREASES (-) IN REVENUES															
Sec. 105 Low-Income Housing Credit Allocations for Puerto Rico															
	-1	-13	-33	-46	-50	-50	-50	-50	-50	-50	-49	-143	-193	-393	-442
Sec. 106 New Markets Tax Credit Allocations for Puerto Rico															
	*	-1	-5	-15	-29	-37	-43	-47	-50	-46	-34	-50	-87	-273	-307
Total Changes in Revenues															
	-1	-14	-38	-61	-79	-87	-93	-97	-100	-96	-83	-193	-280	-666	-749
NET INCREASE IN THE DEFICIT FROM CHANGES IN DIRECT SPENDING AND REVENUES															
Effect on the Deficit	704	849	1,606	1,706	1,753	1,782	1,801	1,455	1,478	1,495	1,505	6,618	8,400	14,629	16,134

Source: Staff of the Joint Committee on Taxation

Estimates are relative to CBO's January 2020 baseline; assumes enactment in July 2020.

* = loss of less than \$500,000.

a. As a result of that direction from the House Budget Committee, the revenue effects of division B are subject to pay-as-you-go procedures. However, division C also would require that the estimated budgetary effects of division B be excluded from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget.